G. R. S. IX-5]

Previous references.

File No. 53-30

1930-31

Serial Nos. 1 to 2

Later references.

Cons 53-30, 3-4

(8)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two

Part B for Oct 1930

SUBJECT.

Appeal against the order of acquittal in C.C. no 1447 of 25-30 on the file of the Presidency Magistrate Nungambakkam (Govt. Vs. M. C. Samudaram)

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2. The Govt. have ordered the appeal to be preferred from the 21-5-30 to 15 10 30 against the acquittal of the accused and the Govt. Pleader instructed accordingly.

B. Venkoba Rao
27/10/30

XII 133-30-2

No. To. 78 Pers - 1file. (11)
8.9.30

CITY MUNICIPAL OFFICE,
Bangalore City, Dated 5th Sept. 1930

leave 3-8

1312

£ #32

FROM

C. MACHIA, ESQ., B.A.,
MUNICIPAL COMMISSIONER,
BANGALORE CITY.

To

R.Ranga Rao, Esq., B.A.,B.L.,
General Secretary to Government of
His Highness the Maharaja of Mysore,
Bangalore.

GEN. & REV. SECTT. 10 SEPT. 1930 L.C. & BRANCH.

RR

VR

Inv R 13
55 17/9/30

Sir,

I have the honour to bring to your kind notice that Mr. C.M.Garudachar of Basavanagudi City Motor Bus Service has 10 buses and two plessure cars liable for taxation. The Municipality filed a case against him for not paying taxes on 10 motor buses and 2 pleasure cars in the Bench of Magistrates Court, Bangalore City, under Section H.2 of the Bye-Laws framed under Section 48 (i) (jj) of the Municipal Regulation V11 of 1906 as amended by Regulation V11 of 1925 for regulating the numbering and registering of motor vehicles, bicycles and tricycles.

After institution of thecase he paid taxes on 9 buses and 1 pleasure car leaving that of one bus and one pleasure car unpaid. The court acquitted the accused, under Section 245 of the Criminal Procedure Code, on the score that the bus was a spare one to meet emergencies in case of break down and the plesure car was given a temporary number by the Inspector-General of Police as it was meant for sale. The car is in-fact reported to be used by the party and his family members and the bus is also used for plying for hire. The rule as laid down on page 47 Schedule A authorises levy of tax on vehicles and animals kept for use within Municipal limits. According to his he has to pay for the bus and car. If my view be confirmed, I request you to kindly obtain sanction of

Government for preferring an appeal against the order of the Bench Magistrates' Court.

The entire file of records together with a copy of the judgement is enclosed for kind perusal and return.

I have the honour to be,

Sir,

Your most obedient servant,

Municipal Commissioner.

Forwarded with compliments.

Honorary President.

1312

App. F. III—2]

General and Revenue Secretariat | MC File No. 133 of 193

Serial No.	
2	Letter No T. 28 Per Dy 8-9-30 from Court Bangalore with Requests sanction for filing an appeal against the orders of the Bench Court ~~rejecting~~ in re the levying of taxes on the buses & cars maintained by the C.M. Gundachar of Basavangudi Court of 10 buses & two pleasure cars owned by Mr Gundachar he has paid taxes on 9 buses & one pleasure car and the Court has decided that no taxes need be paid on one bus as it is kept as a spare one & the other car is meant for sale & has been given only a temporary number. Both The car & the buses being in use Court considers that they are liable to tax under the Act Regs & want sanction to file an appeal against the order exempting the bus & car from taxation —
A	The Law Secy may see the connected file

NOTE—Contn. Sheet

WD 02353—5,000—GPB—8-7-30

Gen. Secy) VS 12.9.30

A. - Yes. RG 13/9/30

Law Secy) VS.

1481/930

File No. of 193

General and Revenue Secretariat

L.C.No.P 19930 dated 13th September 1930.

Forwarded to the Govt Advocate with Compliments for favour of Opinion & early return.

M Varadarajappa
Legal Asst to Secy to Govt, Law Dept

Date of Sanction received & accepted 3/10/30.

GOVT. ADVOCATE'S OFFICE. 1 SEP 1930 BANGALORE.

No. 217/30 dt 15.9.30

Re-transmitted with compliments.

In my opinion this is a fit case for filing an appeal.

2. The question for consideration before the Bench of Magistrates was whether the non-registration of the ten motor buses and two pleasure cars was an offence under the Bye-laws framed under Section 48(1) (jj) of the Municipal Regulation VII of 1906 or not. The Magistrates appear to have merely recorded the statement of the accused and immediately thereafter acquitted him without considering whether the grounds put forward by him were tenable or not.

3. The accused was admittedly in possession of ten buses and two pleasure cars. Subsequent to the institution of the case, he paid up taxes in respect of nine buses and one pleasure car. He objected to payment of taxes for one motor bus and one pleasure car, giving certain reasons therefor.

G.R.S. App. F VI G-2]

SUBJECT.....

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Diary No. of letter replied to.....

Sec Leave

File No. S 3-30

Serial No. 2

General and Revenue Secretariat

( )

the 192 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 15/10/30

Signed by Mc Rao

Read –

Letter No. To. 78 dated 8th September 1930 from the Municipal Commissioner, Bangalore City recommending ~~for sanction~~ The preferring of an appeal against the order of acquittal in C.C. No. 1447 of 29-30 on the file of the Bench Magistrate' Court Bangalore (Govt vs/ Gundachar) ~~on which the accused was Prosecuted for possessing Buses and Motor Cs without License.~~ on C.M

May this be

i Printed?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

~~Order Thereon No.~~

Order [21545

Sanctioned.

The Govt. Advocate is requested to take steps for preferring the appeal in time after obtaining necessary instructions if any from the Ml. Commr.

To

1) The Govt Advocate with the file of papers

2) " Ml. Commr Bangalore

3) Copy to L.S.G. Branch.

T.S.O. 1579.

Ml. Law Secy

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read:-

Letter No. To.78 dated 8th September 1930 from the Municipal Commissioner, Bangalore City recommending the preferring of an appeal against the order of acquittal in C.C.No. 1447 of 1929-30 on the file of the Bench Magistrate's Court Bangalore (Government Vs. C.N.Garudachar).

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O R D E R No.P. 2154-5 Law 53.30.2

Dated Bangalore the 14th October 1930.

Sanctioned.

The Government Advocate is requested to take steps for preferring the appeal in time after obtaining necessary instructions if any from the Municipal Commissioner.

M. Sannegar

For Secretary to Government
Law Department.
TSD

To

The Government Advocate with the file of papers.
The Municipal Commissioner in ~~Mysore~~. Bangalore.

c.n.